

are of opinion that the council cannot pass a by-law prohibiting the presence of cattle on the highway, while in charge of a competent herdsman. If, however, cattle on a highway do any damage to adjoining premises, the owner of the cattle can be held responsible for the amount of the damage sustained.

Names of Guarantee Companies.

470—G. H. L.—Would you be kind enough to give me the name of some company of guarantee, such as for treasurer of corporation?

The following companies are thoroughly reliable for the purpose mentioned: The United States Fidelity & Guarantee Co., A. E. KIRKPATRICK, manager, 6 Colborne street, Toronto, Ont.; The Dominion of Canada Guarantee & Accident Co., J. E. ROBERTS, manager, King and Yonge streets, Toronto, Ont.; The London Guarantee & Accident Co., Limited, D. W. ALEXANDER, manager, 46 King street west, Toronto, Ont.

Assessment in Incorporated Villages.

471—J. F.—A farmer owns 140 acres of land within the limits of an incorporated village. On the front of this farm are eleven surveyed village lots. On one of these lots he built another house, which is occupied by his own son, who works the farm. The farmer is assessed for the property at farm rates. The son is assessed for the other lot and house as tenant at the same rate as village property, which is a higher rate. Is this in accordance with the Assessment Act?

If the lot occupied by the son as tenant is less than five acres in extent, we are of opinion that it is properly assessed as village property, and that the balance of the land, owned by the father and assessed to him, is properly assessed as farm lands, in accordance with the provisions of sections 39 and 40 of The Assessment Act, 1904.

Removal of Obstructions From Highways.

472—W. K. H.—A owns property on each side of the Government Road in the township of D. Said property was fenced in on both sides with log fences. A has built a wire fence on said property and thrown his log fences in both ditches. The council has notified him to remove the same and he refuses to do so.

1. What proceedings will the council have to take to have said material removed?

2. What length of time should A have to remove said material from ditches?

1 and 2. The council should pass a by-law pursuant to the provisions of sub-sections 3 and 4 of section 557 of The Consolidated Municipal Act, 1903, which should provide that if A does not remove the obstructions he has placed in the ditches on the highway within five days after having been notified to do so, he will be liable for the expense of their removal.

Collection of General Township School Levy.

473—A. W. J.—In May, 1906, a portion of school section No. 4, in the township of N was annexed by proclamation to the village of T. Although nothing has been done by either of the municipal councils concerned, it is claimed that it is now a union section with an urban municipality and exempt from paying the township or "poor school" rate.

1. Under the circumstances is this correct?

2. Does the present school Act exempt such unions from paying this rate?

3. Should not the council of the township have received some formal notice of the proclamation having been made?

1. The statement of the facts is somewhat indefinite, but we gather that a portion of a school section in the township was attached to the village by proclamation of the Lieut.-Governor under the authority of section 16 of The Consolidated Municipal Act, 1903. If this is so, the portion of the school section added to the village by the proclamation becomes part of the village for all purposes.

We do not think that the addition of part of the school section to the village had the effect of forming a union section between the village and remaining part of the school section.

2. Sub-sections 2 and 3 of section 70 of The Public Schools Act, 1901 (as enacted by section 19 of chapter 51 of The Ontario Statutes, 1907), specially exempt from the levy and collection of the general township rate, lands located in parts of the township annexed to urban municipalities for school purposes, but these provisions do not apply to the case under review.

3. We do not think so. The publication of the proclamation was sufficient notice.

By-Law Exempting From Taxes Must Receive Assent of Electors.

474—C. C.—The town owns lots bordering on the banks of a navigable river, in front of which is a dock suitable for unloading of any kinds of merchandise.

A manufacturing industry wants to lease said dock and river front, but does not want to pay taxes or be assessed therefor, so as to make them liable for business tax.

1. Can the municipality exempt them from the ordinary taxes and the accompanying business tax, in whole or in part, without submitting a by-law to the people and obtaining their consent in the manner provided by statute in their behalf.

No.

Collection of Amount of Engineer's Certificate Under D. and W. Award.

475—P. J.—The township engineer let a contract for the repair of an award drain, part of which the owner was adjudged to keep in repair, and failed to do so. The contractor completed his contract repairing said ditch, presented the engineer's certificate to the council and received payment therefor. This took place late in the month of November, 1905, when the roll was already in the collector's hands and could not be charged for said expenses, but the owner of the land who was adjudged to keep said ditch repaired was notified of the amount, and payment asked therefor, but said owner failed to pay, and sold his property. The new owner who bought said property rented the same to a tenant, who was assessed therefor in 1906 and 1907. In 1906 the charge was omitted by oversight on the collector's roll, but the new owner being notified and payment demanded without result, said property is still assessed to a tenant.

Now to whom is said costs of repair to be charged on the roll, the owner of the land or the tenant? The tenant is separately assessed along with other property.

Can it be charged for two years' interest for said outlay?

We assume that the present owner of the land is the purchaser from that owner who made default in performing the work awarded him, and whose portion of the drain was sold. If this is so, the present owner has not been prejudiced by the omission to place the amount mentioned in the engineer's certificate with seven per cent. added, as required by The Ditches and Watercourses Act (R. S. O., 1897, chapter 285) upon the collector's roll for 1906. This amount is a charge on the land, and not a personal claim only against the owner or the tenant. The amount should be placed on the collector's roll for this year and collected in the same manner and at

(Municipal Officers of Ontario)



WILLIAM WADDELL
CLERK TOWNSHIP OF MORNINGTON

WM. WADDELL was born on the 7th April, 1853, in the Township of North Easthope, County of Perth, Ont. He received his education in the public schools of his native county, the Berlin High School and the Toronto Normal School, and taught school for over twenty years, retiring from the profession about ten years ago. Since that time he has been engaged in farming and live stock business. Mr. WADDELL was appointed clerk of the Township of Mornington in January of the present year.